

## Regulation History

**Type of Regulation:** Sales and Use Tax

Regulation: 1525.4

Title: *Manufacturing and Research & Development Equipment*

**Preparation:** Andrew Kwee

**Legal Contact:** Andrew Kwee

Proposed Regulation 1525.4, *Manufacturing and Research & Development Equipment*, implements, interprets, and makes specific Revenue and Taxation Code section 6377.1's partial exemption for the sale and use of equipment used primarily in manufacturing, and research and development.

### History of Proposed Regulation:

July 17-18, 2014	Public Hearing
May 30, 2014	OAL publication date; 45-day public comment period begins; Interested Parties mailing
May 20, 2014	Notice to OAL
April 22, 2014	Business Tax Committee, Board Authorized Publication (Vote 5-0)

Sponsor:	NA
Support:	NA
Oppose:	NA